

PROPOSED RESOLUTION

AGENDA ID #14501 (Rev. 1)
ITEM #6

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

**DIVISION OF WATER AND AUDITS
Water and Sewer Advisory Branch**

**RESOLUTION W-5075
January 14, 2016**

RESOLUTION

**(RES. W-5075) DEL ORO WATER COMPANY STAWBERRY
DISTRICT. ORDER AUTHORIZING A GENERAL RATE
INCREASE SUBJECT TO INCREASE OF \$64,424, OR 14.98%, FOR
TEST YEAR 2015.**

SUMMARY

Del Oro Water Company filed Advice Letter 415 on June 29, 2015, requesting authority under Rule 7.6.2 of General Order 96-B, Water Industry Rule 7.3.3(5), and Section 454 of the Public Utilities Code to increase rates for water service in its Strawberry District by \$97,348, or 22.82%, over current revenues in Test Year 2015 due to increased expenses and to earn an adequate return on investment.

This resolution grants a general rate increase of \$64,424, or 14.98%, using a rate of return of 10.10% for Test Year 2015.

BACKGROUND

Del Oro Water Company (DOWC) filed its last general rate case (GRC) for its Strawberry District (Strawberry) through Advice Letter (AL) 306. By Resolution W-4903, dated February 1, 2012, the Commission granted DOWC a general rate increase of \$36,508, or 10.45%, and a rate of return (ROR) of 10.80% for Test Year (TY) 2012. The present rates became effective on July 10, 2015, by approval of AL 419, which authorized an interim rate increase of 0.8%, subject to increase or decrease.

DOWC is a Class B multi-district water utility providing water service to 18 districts throughout California. Its main office is located in Chico, California. Strawberry serves 388 service connections. The Strawberry system consists of water mains, valves, a water treatment facility, a booster pump, and three storage tanks with a capacity of 605,000 gallons. The Strawberry's main water supply is surface water from the Herring Creek

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that is treated through DOWC's water treatment facility which produces good quality water.

NOTICE AND PROTESTS

A notice of an informal public meeting and proposed rate increase was mailed to each customer and to the general service list. An informal public meeting was held on August 6, 2015 at 6:30 PM at Strawberry Ridge Retreat located at 30505 Old Strawberry Road, Long Barn, CA to discuss the pending GRC for Strawberry. There were twenty-one people in attendance. Tara Campbell, Accountant, and Janice Hanna, Director of Accounting, gave an approximately 20 minute presentation explaining the GRC, and also provided a drought update.

All present received paper copies of the presentation. The meeting was then opened up to questions and comments. Comments focused on the size of the proposed rate increase. Staff received 23 letters in opposition to the size of the proposed increase.

In setting rates in this resolution, we have balanced the financial requirements of DOWC with the rate concerns of its customers.

DISCUSSION

In reviewing DOWC's rate increase request, the Division of Water & Audits (Division) made an independent analysis of DOWC's Strawberry's operations. Appendix A of this resolution shows DOWC's and the Division's estimated summary of earnings at present, proposed, and recommended rates for TY 2015.

DOWC was informed of the Division's differing views of revenues and expenses and agrees with the Division's recommended revenue requirement in Appendix A, as well as the recommended rates contained in Appendix B. The Division recommends that the Commission approve the rate increase and resulting rates shown in Appendix B.

Revenues

The difference between Strawberry's present revenues of \$426,663 and the Division's present revenues of \$430,076 is due to DOWC's use of estimated revenues while Division used the present interim rates by approval of AL 419, which authorized an interim rate increase of 0.8%.

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Expenses

The Division reviewed Strawberry's estimated 2015 operating expenses, including purchased water, purchased power, other volume related expense, employee labor, materials, contract work, transportation expense, other plant maintenance, office salaries, management salaries, employee pensions and benefits, uncollectibles, office services and rentals, office supplies and expenses, professional services, insurance, regulatory Commission expense, general expenses, depreciation, and property taxes. The Division verified the operating expenses by reviewing supporting documents for substantiation and accuracy and included the amounts that were verifiable and deemed reasonable for ratemaking purposes.

The Division's estimate of Strawberry's operating expenses for TY 2015 is based on the Division's analysis of Strawberry's operations and expense data from the years 2012 through 2014, except for expenses relating to purchased power, employee labor, materials, and office supplies and expenses.

For estimating purchased power costs, DOWC used 2014 annual usage and applied the power rates that became effective March 1, 2015. The Division agrees.

DOWC requests \$129,238 for employee labor, \$10,541 for materials, and \$21,652 for office supplies and expenses for Strawberry. Division reviewed the DOWC's request and recommends \$107,895 for employee labor, \$8,627 for materials, and \$15,441 for office supplies and expenses. The Division's recommended amounts are based on the 2012 adopted amounts, escalated to 2015 using the labor and non-labor escalation rates provided by Office of Ratepayer Advocates (ORA) in its October 2015 escalation memorandum¹ (ORA Escalation Memo) for 2012, 2013, 2014, and 2015. DOWC is now in agreement with the Division's estimates.

For estimating all other expense categories, DOWC used the same method that Division used, which is based on a recorded three year average, 2012 through 2014. There are no differences between DOWC's and Division's estimates for all other expense categories.

1. ORA October 26, 2015 memorandum on the estimates of non-labor and wage escalation rates for 2015 through 2019 from the September 2015 IHS Global Insight U.S. Economic Outlook.

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Rate Base

DOWC proposed no plant additions in this GRC. Therefore, there are no differences between DOWC's and the Division's estimates in depreciation, taxes other than income, and rate base.

Rate of Return

DOWC has requested a 10.10% ROR for Strawberry for TY 2015. The Division's March 21, 2015 Memorandum entitled "Rates of Return and Rates of Margin for Class C and Class D Water Utilities" provides guidance for determining an appropriate ROR for utilities by providing a range of ROR's centered on the average rate allowed by the Commission. The Memorandum recommends an average ROR of 10.10% for Class B utilities, which the Division also recommends for DOWC.

Revenues and Rate Design

As shown in Appendix A, the Summary of Earnings for TY 2015, as a result of application of the recommended rate of return, rate base, and operating expenses, the Division recommends an increase from present rates of \$64,424 or 14.98%, rather than DOWC's recommended increase of \$97,348, or 22.82%.

Strawberry's interim rates became effective on July 10, 2015, by approval of AL 419, which authorized an interim rate increase of 0.8%, subject to refund, if the rates established in this GRC are lower than the interim rates. The rates authorized by this Resolution are higher than the interim rates; therefore, Strawberry should be allowed to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from the interim rate date to the effective date of the new rates.

Strawberry serves 388 service connections. There are approximately 66 or 17.01% local residents including approximately 6 low income families. Strawberry's current adopted rate design allocates 90% of fixed costs to the service charge. Since approximately 82.99% service connections are vacation customers with lower water usage than the local residents, Division allocates 100% fixed cost to the service charge to reduce the rate impact on the local customers with higher water usage. The rates proposed by the Division are shown in Appendix B.

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Strawberry's current rate structure consists of one schedule: No. ST-1A, Annual General Metered Service. At the Division's recommended rates shown in Appendix B, the monthly bill for a single-family residential unit will increase from \$78.80 to \$89.88, which is \$11.08 or 14.06%. A comparison of customer bills at present and recommended rates is shown in Appendix C. The adopted quantities and tax calculations are shown in Appendix D.

Low-Income Assistance Program

Public Utilities Code § 739.8 directs the Commission to consider programs to provide rate relief for low-income ratepayers. The Water Action Plan adopted on December 15, 2005, further signaled the Commission's intention to make low-income rate assistance a primary rate design objective. As the Commission has no universal requirement currently in effect to compel water utilities to offer low-income assistance, its implementation is considered on a case-by-case basis.

Currently, DOWC's Stirling Bluffs and Walnut Ranch Districts have established rate schedules for low-income ratepayer assistance, and currently, Strawberry has approximately 6 low-income families. The Division therefore recommends that Strawberry be ordered to file a Tier 2 advice letter within 60 days of the effective date of this resolution to establish a low-income assistance program to offer a discount to its low-income customers. Strawberry should also propose a memorandum account to track expenses incurred in the provision of the rate assistance program as well as the amount of discounts provided.

COMPLIANCE

There are no outstanding Commission orders requiring system improvements. The utility has been filing annual reports as required.

UTILITY SAFETY

Safety for water utilities considers a number of factors such as water quality, system design, operation and maintenance, and service, including adequate source supply and capacity to meet maximum day demands and for public fire protection. The Commission's General Order 103-A provides the rules for water service, minimum standards for operation, maintenance, design and construction for the regulated water utilities. One of the highest safety priorities for the Commission however is ensuring

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that water utilities serving water for human consumption provide water that is not harmful or dangerous to health. This resolution provides adequate revenues to the utility so that it can provide safe and reliable water service to its customers. The water served by the utility meets all applicable primary water quality standards set forth by the State Water Resources Control Board.

COMMENTS

Public Utilities Code Section 311(g) (1) provides that this resolution must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission. Section 311(g) (2) provides that this 30-day period may be reduced or waived upon the stipulation of all parties in the proceeding.

The 30-day comment period for the draft of this resolution was neither waived nor reduced. Accordingly, the proposed resolution was mailed to parties for comments on December 11, 2015. No comments were received.

FINDINGS

1. The present rates became effective on July 10, 2015, by approval of Advice Letter 419, which authorized an interim rate increase of 0.8%, subject to increase or decrease.
2. Del Oro Water Company should be allowed to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from the interim rate date to the effective date of the new rates.
3. Within 60 days from the effective date of this resolution, Del Oro Water Company's Strawberry District should be required to file a Tier 2 advice letter to establish a low-income assistance program that offers a discount to qualified low-income customers.
4. The Summary of Earnings (Appendix A) recommended by the Division of Water and Audits is reasonable and should be adopted.
5. The rates (Appendix B) recommended by the Division of Water and Audits are reasonable and should be adopted.

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6. The quantities (Appendix D) used to develop the recommendations of the Division of Water and Audits are reasonable and should be adopted.
7. Del Oro Water Company is in compliance with the California Department of Public Health water quality standards for safe drinking water.
8. The water rate increase authorized herein is justified and the resulting rates are just and reasonable.

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THEREFORE IT IS ORDERED THAT:

1. Authority is granted under Public Utilities Code Section 454 to Del Oro Water Company; Strawberry District, to file a supplemental advice letter with the revised rate schedules attached to this Resolution as Appendix B, and concurrently to cancel its presently effective rate Schedule No. ST-1, Annual General Metered Service. The effective date of the revised schedules shall be five days after the date of filing.
2. Del Oro Water Company is authorized to file a Tier 2 advice letter within 30 days from the effective date of this Resolution to collect the under-collected revenues from July 10, 2015, the interim rate date, to the effective date of the new rates established in this Resolution. This advice letter shall become effective upon approval by Staff of the Division of Water and Audits.
3. Within 60 days from the effective date of this resolution, Del Oro Water Company's Strawberry District is required to file a Tier 2 advice letter to establish a low-income assistance program that offers a discount to qualified low-income customers.
4. This Resolution is effective today.

I certify that the foregoing Resolution was duly introduced, passed, and adopted at a conference of the Public Utilities Commission of the State of California held on January 14, 2016; the following Commissioners voting favorably thereon:

TIMOTHY J. SULLIVAN
Executive Director

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APPENDIX A

DEL ORO WATER COMPANY, INC. STRAWBERRY DISTRICT Summary of Earnings - Test Year 2015

		Utility Estimated Rates		Division Estimated Rates	Recommended Rates
		Present	Proposed	Present	
<u>Operating Revenues</u>					
Metered Water Revenue		\$426,663	\$524,011	\$430,076	\$494,500
Total Revenue		426,663	524,011	430,076	494,500
<u>Operating Expenses</u>					
610	Purchased Water	1,741	1,741	1,741	1,741
615	Purchased Power	5,531	5,531	5,531	5,531
618	Other Volume Related	2,800	2,800	2,800	2,800
630	Employee Labor	129,238	129,238	107,895	107,895
640	Materials	10,541	10,541	8,627	8,627
650	Contract Work	1,361	1,361	1,361	1,361
660	Transportation Expenses	30,711	30,711	30,711	30,711
664	Other Plant Maintenance	92	92	92	92
670	Office Salaries	31,140	31,140	31,140	31,140
671	Management Salaries	5,814	5,814	5,814	5,814
674	Employee Pensions and Benefits	28,472	28,472	28,472	28,472
676	Uncollectibles	39	39	39	39
678	Office Services and Rentals	5,226	5,226	5,226	5,226
681	Office Supplies and Expenses	21,652	21,652	15,441	15,441
682	Professional Services	673	673	673	673
684	Insurance	14,511	14,511	14,511	14,511
688	Regulatory Commission Expense	167	167	167	167
689	General Expense	2,532	2,532	2,532	2,532
Total Expenses		292,241	292,241	262,773	262,773
Depreciation		37,639	37,639	37,639	37,639
Taxes Other Than Income		15,209	15,209	15,209	15,209
Income Taxes		20,827	62,677	34,059	62,659
Total Deductions		365,916	407,766	349,680	378,280
Net Revenue		60,747	116,245	80,396	116,220
RATE BASE					
Utility Plant		1,286,741	1,286,741	1,286,741	1,286,741
Construction work in progress		0	0	0	0
Materials & Supplies		0	0	0	0
Working Cash		24,353	24,353	24,353	24,353
Accumulated Depreciation		160,158	160,158	160,158	160,158
Advances for Construction		0	0	0	0
Contributions in Aid of Constr.		0	0	0	0
Contributions		0	0	0	0
Deferred Income Taxes		0	0	0	0
TOTAL RATE BASE		1,150,936	1,150,936	1,150,936	1,150,936
Rate of Return		5.28%	10.10%	6.99%	10.10%

END OF APPENDIX A

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APPENDIX B (Sheet 1)

DEL ORO WATER COMPANY, INC. SCHEDULE NO. ST-1A

ANNUAL GENERAL METERED SERVICE STRAWBERRY DISTRICT Test Year 2015

APPLICABILITY

Applicable to all metered water service furnished on a monthly basis.

TERRITORY

Strawberry and vicinity, located approximately 31 miles east of Sonora
Tuolumne County.

RATES

Quantity Charge:

All water, per 100 cu. ft.	\$10.86	(I)
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Per Meter Per Month

¹Monthly Service Charge:

For	5/8 x 3/4 inch meter	\$ 89.88	(I)
For	3/4 inch meter	\$ 134.82	
For	1 inch meter	\$ 224.70	
For	1 1/2 inch meter	\$ 449.40	
For	2 inch meter	\$ 719.04	
For	3 inch meter	\$1,348.20	
For	4 inch meter	\$2,247.00	
For	6 inch meter	\$4,494.00	(I)

The service charge is a Readiness-To-Serve charge which is applicable to all metered service and to which is added the monthly charge computed at the Quantity Rate.

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APPENDIX B (Sheet 2)
DEL ORO WATER COMPANY, INC.
SCHEDULE NO. ST-1A
GENERAL METERED SERVICE - STRAWBERRY DISTRICT
Test Year 2015

SPECIAL CONDITIONS

1. The annual service charge applies to service during the 12-month period commencing January 1 and is due in advance. If a permanent resident of the area has been a customer of the utility for at least 12 months, he or she may elect, at the beginning of the utility calendar, to pay prorated service charges in advance at intervals of less than one year (monthly, bimonthly or quarterly) in accordance with the utility's established billing periods. Meters will be read and quantity charges billed monthly, bimonthly or quarterly in accordance with the utility's established billing periods except that meters may be read and quantity charges billed during the winter season at intervals greater than three months.
2. The opening bill for metered service, except upon conversion from flat rate service, shall be the established annual service charge for the service. Where initial service is established after the first day of any year, the portion of such annual charge applicable to the current year shall be determined by multiplying the annual charge by one three-hundred-sixty-fifth (1/365) of the number of days remaining in the calendar year. The balance of the payment of the initial annual charges shall be credited against the charges for the succeeding annual period. If service is not continued for at least one year after the date of initial service, no refund of the initial charges shall be due to the customer.
3. All water bills are subject to the California Public Utilities Commission Reimbursement Fee set forth in Schedule No. UF.
4. In the event that a customer terminates service under this schedule and reinstates service at the same location within 12 months, there will be a reconnection charge equal to the minimum charge which would have been billed had the customer not terminated service.
5. A late charge will be imposed per Schedule No. LC.
As authorized by the California Public Utilities Commission (CPUC) all bills are subject to a one-time Surcharge of \$0.300 per 100 cubic feet billed over approximately thirty-six (36) billing cycles to each customer's water bill effective November 1, 2012 in accordance with Resolution No. W-4933. This charge offsets the Del Oro Water Company Transportation Memorandum Account (DOWCTMA) for the year January 1, 2011 through December 31, 2011.
7. As authorized by the California Public Utilities Commission (CPUC) all bills are subject to a one-time Surcharge of \$3,283.03 over approximately twelve (12) billing cycles at \$0.325 per 100 cubic feet as approved by the CPUC in Advice Letter No. 398. The Surcharge effect on the average customer's bill is estimated to be \$0.74 per month over the twelve (12) month period of time. This charge offsets the Del Oro Water Company Transportation Memorandum Account (DOWCTMA) for the year January 1, 2012 through December 31, 2014.
8. As authorized by the California Public Utilities Commission all bills are subject to a one-time Surcharge of \$33.15 over approximately twelve (12) billing cycles at \$2.76 per month to each customer's bill as approved by the CPUC in Advice Letter No. 406. This charge offsets the audited amount of \$12,632.00 due against the DOWC Statewide Lost Revenue Recovery Memorandum Account for the period April 1, 2014 through December 31, 2014.

END OF APPENDIX B

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APPENDIX C

DEL ORO WATER COMPANY, INC. STRAWBERRY DISTRICT

COMPARISON OF RATES TEST YEAR 2015

Tariff Description	Tariff Rates		Amount of Increase	Percentage Increase
	Current	Recommended		
Service Charge:				
5/8 x 3/4-inch meter	\$ 78.80	\$ 89.88	\$11.08	14.06%
3/4-inch meter	\$118.21	\$134.82	\$16.61	14.06%
1-inch meter	\$197.00	\$224.70	\$27.70	14.06%

Quantity Charge:				
All use per 100 cubic feet	\$9.08	\$10.86	\$1.78	19.61%

A monthly bill comparison for a customer with 5/8 x 3/4-inch meter is shown below:

Usage 100 cu. Ft.	Tariff Rates		Recommended Increase	
	Present	Recommended	Dollars	Percentage
0	\$ 78.80	\$ 89.88	\$11.08	14.06%
2 (Avg.)	\$ 96.96	\$111.60	\$14.64	15.10%
10	\$169.60	\$198.48	\$28.88	17.03%

END OF APPENDIX C

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APPENDIX D

DEL ORO WATER COMPANY, INC. STRAWBERRY DISTRICT

ADOPTED QUANTITIES

Test Year 2015

1. Purchased Water	\$1,741
2. Purchased Power	\$5,531
3. Water Sales	6,699 Ccf
4. Payroll	
Employee Labor	\$107,895
Office Salaries	\$ 31,140
Management Salaries	\$ 5,814
5. Property Taxes	\$15,209

Service Connections

5/8 -inch by 3/4 inch	386
1 -inch	2
1 ½ -inch	<u>0</u>
Total	388

Tax Calculations

	<u>2015</u>
Operating Revenues	\$494,500
Expenses	\$262,773
Depreciation	\$ 37,639
Taxes other than Income	\$ 15,209
Taxable Income for State	\$178,879
State tax	\$ 15,813
Taxable Income for Federal	\$163,066
Federal tax	\$ 46,846

END OF APPENDIX D

CERTIFICATE OF SERVICE

I certify that I have by either electronic mail or postal mail, this day, served a true copy of Proposed Resolution No. W-5075 on all parties in these filings or their attorneys as shown on the attached lists.

Dated December 11, 2015 at San Francisco, California.

/s/ DANIEL SONG

Daniel Song

Parties should notify the Division of Water and Audits, Fourth Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

**DEL ORO WATER COMPANY
STRAWBERRY DISTRICT**
Service List for Advice Letter No. 415 (1/2)

<p>California Public Utilities Commission Division of Ratepayer Advocates dra_water_al@cpuc.ca.gov</p> <p>Tuolumne Utilities District Mr. Tom Scesa 18885 Nugget Blvd. Sonora, CA 95370 1-209-532-5536 scesa@tuolumneutilities.com</p> <p>Del Oro Water Company Janice Hanna, Director of Corporate Accounting jeh@corporatecenter.us Stephanie Sprague, Staff Accountant stephanie@corporatecenter.us Tara Campbell, Staff Accountant tlc@corporatecenter.us Cheryl Carter, Accounts Receivable cmc@corporatecenter.us</p> <p>Del Oro Water Company, Inc. servicelist@delorowater.com</p>	<p>Tuolumne County Offices Mr. Craig Pedro, County Administrator 2 South Green Street Sonora, CA 95370 1-209-533-5511 cao.in@tuolumnecounty.ca.gov</p> <p>Strawberry Homeowners Association Mr. Dennis Kelley, Webmaster 1963 Curtner Avenue San Jose, CA 95124-1303 408-626-9153 webmaster@strawberrypropertyowners.com</p> <p>California Public Utilities Commission Daniel Song Division of Water and Audits 415-703-2691 water_division@cpuc.ca.gov</p>
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DEL ORO WATER COMPANY
STRAWBERRY DISTRICT
Service List for Advice Letter No. 415 (2/2)

<p>Tom and Martha Weathers PO Box 68 Strawberry, CA 95375 mweathers@mlode.com</p>	<p>Jeffrey Rowe 331 Andora Ln San Ramon, CA 94583 jhrowe@comcast.net</p>	<p>Ed Lodi 107 Quail Hallow Dr San Jose, CA 95128 Ed_lodi@sbcglobal.net</p>
<p>LaRue Rockhold PO Box 65 Strawberry, CA 95375 plrockhold@gmail.com</p>	<p>Helmut Jacobi PO Box 124 Strawberry, CA 95375 hej2918@yahoo.com</p>	<p>Chucker Twining PO Box 1215 Pinecrest, CA 95364 chucker@chuckertwining.com</p>
<p>Phil Rockhold 5101 Cape May Ave San Diego, CA 92107</p>	<p>Michael Jackson 106 S Catalina Ave Redondo Beach, CA 90277 m.jackson@dardanelleinc.com</p>	<p>Carl Fisher PO Box 1186 Pinecrest, CA 95364 cfisher@facicom.org</p>
<p>Garry Pearson 6737 Colton Blvd Oakland, CA 94611</p>	<p>Karl Osterberg PO Box 36 Strawberry, CA 95375</p>	<p>Meredith Dean PO Box 25 Strawberry, CA 95375 Meredith@sonnet.com</p>
<p>Mike Murphy 6188 Ansdell Way San Jose, CA 95123 joniebaloney@gmail.com</p>	<p>Valera Cashman PO Box 21 Strawberry, CA 95375</p>	
<p>Martin Dee PO Box 1 Strawberry, CA 95375 djacksonmartin@msn.com</p>	<p>Joan Murphy 6188 Ansdell Way San Jose, CA 95123 joniebaloney@gmail.com</p>	
<p>Elizabeth Bandley PO Box 141 Strawberry, CA 95375 sbrrymom@gmail.com</p>	<p>Lee Dempsey PO Box 1205 Pincrest, CA 95364 Leedempsey45@gmail.com</p>	
<p>Richard Combs PO Box 167 Strawberry, CA 95375 combsrichard@sbcglobal.net</p>	<p>John Kramer 20049 State Highway 108 Ste C Sonora, CA 95370 equinox@sonnet.com</p>	
<p>Leigh and Lorraine Bertram PO Box 1358 Pinecrest CA, 95364 lei@sonnet.com</p>	<p>Joseph Zeffaro PO Box 1343 Pinecrest, CA 95364 gustule@gmail.com</p>	